



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: November 9, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of October 25, 2005 as presented.
2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M. and 1:30 P.M.
3. **Scheduled for 11:00 A.M.**
At the October 3, 2005 State Tax Commission Meeting, the Commission directed Doug Bale, Assessor and Sally Moore, Supervisor, of Lee Township, Allegan County to appear regarding assessment practices and to address the deficiencies in the staff report, and to present a plan for remediation for the township. Complaint 05-010.
4. **Scheduled for 11:30 A.M.**
At the October 3, 2005 State Tax Commission Meeting, the Commission directed Rhonda Mrock Parks, Assessor of the City of Au Gres, Arenac County, to appear regarding taxpayer complaints concerning allegations for not properly assessing trailer coaches that are in licensed campgrounds. Complaint 05-019.
5. Proposed Bulletin 10 of 2005 – 2006 Property Tax and Collections Calendar, to the Commission for approval.

Proposed Bulletin 11 of 2005 – 2006 Equalization Calendar and Equalization of Assessments, to the Commission for approval.

Proposed Bulletin 13 of 2005 – Inflation Rate Multiplier for Use in the 2006 Capped Value Formula and the 2006 “Headlee” Millage Reduction Fraction (MRF) Formula, to the Commission for approval.

6. Memo from Kelli Sobel, Executive Secretary, regarding the Photo's on ID Cards for Personal Property Examiners.
7. Memo from Kelli Sobel, Executive Secretary, regarding the 14-Point Review conducted on the 2005 assessment roll for Jefferson Township, Hillsdale County. On August 23, 2005, the STC requested that a 14-Point Review be conducted by staff.
8. Memo from Kelli Sobel, Executive Secretary, regarding the 14-Point Review process.
9. Memo from Kelli Sobel, Executive Secretary, regarding the Report on the Utilization of Obsolete Property Rehabilitation Districts. To the Commission for review and approval.
10. Request for the below-referenced listed units for re-certifications, new certifications, and recertification denials of computerized tax rolls. Staff Recommendation: Approve.

Certification to expire May 1, 2008:

<u>County</u>	<u>Township, Village and/or City</u>
New Certifications:	

Jackson	Parma Township
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Recertification Denials:

Genesee	City of Flint – incomplete application
Jackson	Waterloo Township – incomplete application

11. MCL 211.154 Petition 154-04-3335 TK Holdings, Inc.
Parcel No. 02-99-00-090-016 An order was issued for the above-referenced petition on October 25, 2004. This petition was filed by the taxpayer for the year 2002. The assessing unit filed petition 154-04-2771 for the same tax year. Petition 154-04-2771 was concurred to by the taxpayer and was approved with revised numbers. An order was issued for petition 154-04-2771 which would replace the request in the file for petition 154-04-3335.
Staff recommendation: Rescind the above-referenced Order.
12. Classification Appeal No. 03-066H, Cecelia Dubois
Lapeer Township, Lapeer County. Parcel No. 44-012-945-006-00.
2003 Classification: Residential Personal.
Requested Classification: Residential Real.
Assessor's Recommendation: Residential Real.
Assessment and Certification Division Staff Recommendation: Residential Real.
No response to STC letter.

13. Classification Appeal No. 03-066W, Donald Knickerbocker
Lapeer Township, Lapeer County. Parcel No. 44-012-945-021-00.
2003 Classification: Residential Personal.
Requested Classification: No Response.
Assessor's Recommendation: Residential Real.
Assessment and Certification Division Staff Recommendation: Residential Real.
No response to STC letter.
14. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-127	PLASTIPAK PACKAGING INC	CITY OF WESTLAND	WAYNE	2	\$11,000,000
2005-313	BORGWARNER INC	CITY OF CADILLAC	WEXFORD	2	\$2,689,050
2005-323	BORGWARNER INC	CITY OF CADILLAC	WEXFORD	2	\$1,440,000
2005-396	EASTERN MICHIGAN GRAIN	VILLAGE OF EMMETT	ST. CLAIR	2	\$406,000
2005-397	PETTER RIVEER COMPANY	SOUTH HAVEN TWP.	VAN BUREN	2	\$287,000
2005-398	RAPIDS TUMBLE FINISH INC	CITY OF EATON RAPIDS	EATON	2	\$740,381
2005-399	BURCHETT QUALITY TOOL LTD	COMSTOCK TWP.	KALAMAZOO	2	\$588,094
2005-400	GER-MICH TOOL & ENGINEERING	BYRON TWP.	KENT	2	\$772,689
2005-401	STRYKER CORP	CITY OF KALAMAZOO	KALAMAZOO	2	\$11,765,000
2005-402	SMITHS AEROSPACE LLC	CASCADE TWP.	KENT	2	\$750,000
2005-403	BAKER MACHINING & MOLD TECH INC	MACOMB TWP.	MACOMB	2	\$8,594,123
2005-404	BASF CORP	CITY OF WYANDOTTE	WAYNE	2	\$3,747,288
2005-406	ECHO QUALITY GRINDING INC	ECHO TWP.	ANTRIM	2	\$832,000
2005-408	AMTEK GEARS INC	MONITOR TWP.	BAY	2	\$1,338,195
2005-409	LEN INDUSTRIES INC	CITY OF LESLIE	INGHAM	2	\$8,400,000
2005-410	DURA AUTOMOTIVE SYSTEMS INC	CITY OF FREMONT	NEWAYGO	2	\$11,622,606
2005-412	SERVISCREEN INC	GEORGETOWN TWP.	OTTAWA	2	\$352,880
2005-413	LYONS INDUSTRIES INC	SILVER CREEK TWP.	CASS	2	\$74,224
2005-414	HAYES LEMMERZ INTL MONTAGUE INC	CITY OF MONTAGUE	MUSKEGON	2	\$11,325,668
2005-415	WESTERN LIME CORP	MUELLER TWP.	SCHOOLCRAFT	2	\$32,394,234
2005-416	HOWARD MILLER CLOCK CO	CITY OF ZEELAND	OTTAWA	2	\$1,462,533
2005-417	THUNDER BAY PATTERN WORKS	CLINTON TWP.	MACOMB	2	\$1,013,442
2005-418	STATE SCREW PRODUCTS CORP	CLINTON TWP.	MACOMB	2	\$266,728
2005-419	HI-LEX CONTROLS INC	CITY OF HUDSON	LENAWEE	2	\$2,823,291
2005-420	SILVER STREET INC	VILLAGE OF SHELBY	OCEANA	2	\$135,164
2005-422	PHANTOM AERONAUTICS LLC	CITY OF THREE RIVERS	ST. JOSEPH	2	\$189,708
2005-424	ARROW DOOR COMPANY	CITY OF WYOMING	KENT	2	\$1,100,000
2005-426	MOTOR CITY STAMPING	CHESTERFIELD TWP.	MACOMB	2	\$5,924,966
2005-427	SMITHS MACHINE & GRINDING INC	CITY OF GALESBURG	KALAMAZOO	2	\$140,000
2005-428	BYRNE ELECTRICAL SPECIALISTS INC	CITY OF ROCKFORD	KENT	2	\$750,000
2005-429	COLLINS & AIKMAN PRODUCTS CO	CITY OF SAINT CLAIR	ST. CLAIR	2	\$1,635,000
2005-432	ALRO STEEL CORPORATION	CITY OF JACKSON	JACKSON	2	\$2,650,000
2005-433	SNOOK INC	CITY OF NORTON SHORES	MUSKEGON	2	\$290,000
2005-434	JOHNSON TECHNOLOGY INC	CITY OF NORTON SHORES	MUSKEGON	2	\$8,703,600
2005-435	COLLINS & AIKMAN PRODUCTS CO	CITY OF PORT HURON	ST. CLAIR	2	\$4,049,138
2005-437	CHALLENGE MFG CO	CITY OF HOLLAND	ALLEGAN	2	\$7,167,334
2005-438	REQUEST FOODS INC	HOLLAND TWP.	OTTAWA	2	\$9,775,000
2005-439	GREAT LAKE WOODS INC	HOLLAND TWP.	OTTAWA	2	\$1,162,263
2005-441	INTEGRITY PRINTING	CITY OF CLARE	CLARE	2	\$6,995
2005-442	BARRY WRIGHT CORP	CITY OF ITHACA	GRATIOT	2	\$2,263,194
2005-443	FLOW RITE CONTROLS LTD	BYRON TWP.	KENT	2	\$5,698,223
2005-444	WHITE PIGEON PAPER CO	WHITE PIGEON TWP.	ST. JOSEPH	2	\$2,210,000
2005-445	SKD AUTOMOTIVE	VILLAGE OF JONESVILLE	HILLSDALE	2	\$1,551,850
2005-446	NORTH EAST FABRICATION CO	VILLAGE OF JONESVILLE	HILLSDALE	2	\$220,967
2005-447	OETIKER INC	CITY OF MARLETTE	SANILAC	2	\$3,135,500

14. (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-448	SUPERIOR PRECAST PRODUCTS INC	KALAMAZOO TWP.	KALAMAZOO	2	\$613,800
2005-450	WYNALDA LITHO INC	PLAINFIELD TWP.	KENT	2	\$681,150
2005-451	J RETTENMAIER USA LP	SCHOOLCRAFT TWP.	KALAMAZOO	2	\$4,221,700
2005-453	GRAND RAPIDS CONTROLS LLC	CITY OF ROCKFORD	KENT	2	\$950,000
2005-456	THIERICA INC	CITY OF GRAND RAPIDS	KENT	2	\$770,000
2005-457	KALSEC INC	KALAMAZOO TWP.	KALAMAZOO	2	\$12,834,500
2005-458	CREATIVE FOAM CORP	GRAND BLANC TWP.	GENESEE	2	\$716,265
2005-459	CENTRAL MICHIGAN HARDWOODS	CITY OF COOPERSVILLE	OTTAWA	2	\$336,100
2005-460	VERSATILE WOOD SOLUTIONS	CROCKERY TWP.	OTTAWA	2	\$325,000
2005-461	MONARCH POWDER COATING	CITY OF NORTON SHORES	MUSKEGON	2	\$108,000
2005-462	BRIDGEWATER INTERIORS LLC	DELTA TWP.	EATON	2	\$22,143,198
2005-463	DECKER MFG CORP	CITY OF ALBION	CALHOUN	2	\$657,309
2005-464	CADILLAC PRODUCTS AUTOMOTIVE CO	CITY OF ROSEVILLE	MACOMB	2	\$1,835,400
2005-466	AVON RUBBER & PLASTICS INC	CITY OF MANTON	WEXFORD	2	\$155,710
2005-467	BETZ INDUSTRIES	CITY OF WALKER	KENT	2	\$4,860,000
2005-469	LEE WILTSE	VILLAGE OF ROSCOMMON	ROSCOMMON	2	\$70,000
2005-470	NEW CONCEPT PRODUCTS	VILLAGE OF SCHOOLCRAFT	KALAMAZOO	2	\$232,605
2005-472	MEAD JOHNSON & CO	CITY OF ZEELAND	OTTAWA	2	\$4,799,600
2005-473	MEAD JOHNSON & CO	CITY OF ZEELAND	OTTAWA	2	\$6,631,545
2005-477	AIR FLOW EQUIPMENT INC	COMSTOCK TWP.	KALAMAZOO	2	\$1,123,664
2005-479	SEAVER INDUSTRIAL FINISHING INC	CITY OF GRAND HAVEN	OTTAWA	2	\$300,000
2005-480	GRAND HAVEN PLASTICS INC	CITY OF GRAND HAVEN	OTTAWA	2	\$4,285,000
2005-527	RYDER SYSTEMS INC	DELTA TWP.	EATON	1	\$22,207,426

15. Industrial Facility Exemption Applications to Commission for approval to transfer/contingent transfer of certificates. See list below for application identification.
Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1992-445	SNOOK INC	CITY OF NORTON SHORES	MUSKEGON
1995-296	ALD THERMAL TREATMENT INC	CITY OF PORT HURON	SAINT CLAIR
1996-410R	SPEC INTERNATIONAL	CITY OF GRAND RAPIDS	KENT
2001-298A	ECLIPSE MOLD INC	CLINTON TWP.	MACOMB
2001-392A	WEST MI FLOCKING & ASSEMBLY LLC	CITY OF SOUTH HAVEN	VAN BUREN
2002-007	SHANNON PRECISION FASTENER LLC	CLINTON TWP.	MACOMB
2002-042	MICHIGAN METAL WALLS INC	CITY OF WYANDOTTE	WAYNE
2002-401	GENERAL DYNAMICS ADV INFO SYST INC	YPSILANTI TWP.	WASHTENAW

16. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification. Staff Recommendation: Approve.

<u>CERT.NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>
2002-401	GENERAL DYNAMICS ADV INFO SYST INC	YPSILANTI TWP.	WASHTENAW
2003-052	ECM CONVERTING COMPANY	MENDON TWP.	SAINT JOSEPH
2003-149	THE HERALD-PALLADIUM	SAINT JOSEPH TWP.	BERRIEN
2003-423	SILVER STREET INCORPORATED	VILLAGE OF SHELBY	OCEANA
2004-164	INNOTECH CORP-AUTOMATION	CITY OF ZEELAND	OTTAWA
2004-165	INNOTECH CORP-LIGHTING	CITY OF ZEELAND	OTTAWA
2004-413	SPECTRUM ILLUMINATION	CITY OF MONTAGUE	MUSKEGON
2005-091	ILH LLC	CITY OF ZEELAND	OTTAWA

17. Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>INVESTMENT</u>
1-3252	TESA TAPE, INC.	VILLAGE OF SPARTA	KENT	\$1,303,872
1-3279	GLOBAL ENGINE MFT. ALLIANCE	VILLAGE OF DUNDEE	MONROE	\$4,853,176
1-3285	US STEEL CORP - GREAT LAKES WORKS	CITY OF RIVER ROUGE	WAYNE	\$10,200,000

18. P.A. 328 of 1998 Personal Property Exemption Application to Commission for approval to issue certificate. See list below for application identification. Staff Recommendation: Approve.

<u>APPL. NO.</u>	<u>NAME</u>	<u>LOCAL UNIT</u>	<u>COUNTY</u>	<u>APPR YEARS</u>
078-2005	General Motors Corporation	City of Pontiac	Oakland	25

19. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
20. Discussion regarding the jurisdiction of the 2005 assessment roll for Fairplains Township, Montcalm County, for failure of the assessor to appear for a subpoena.
21. The State Tax Commission went into executive session at 10:00 A.M. They discussed pending litigation and reconvened into regular session at 10:40 A.M.